

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§11–109.

(a) The Comptroller shall publish on the Comptroller's website, as a general guide for vendors, a comprehensive list of tangible personal property and services the sale or use of which are subject to the sales and use tax.

(b) The Comptroller shall update the list published in accordance with subsection (a) of this section at least quarterly and detail any additions, deletions, or revisions to the list.

[\[Previous\]](#)[\[Next\]](#)